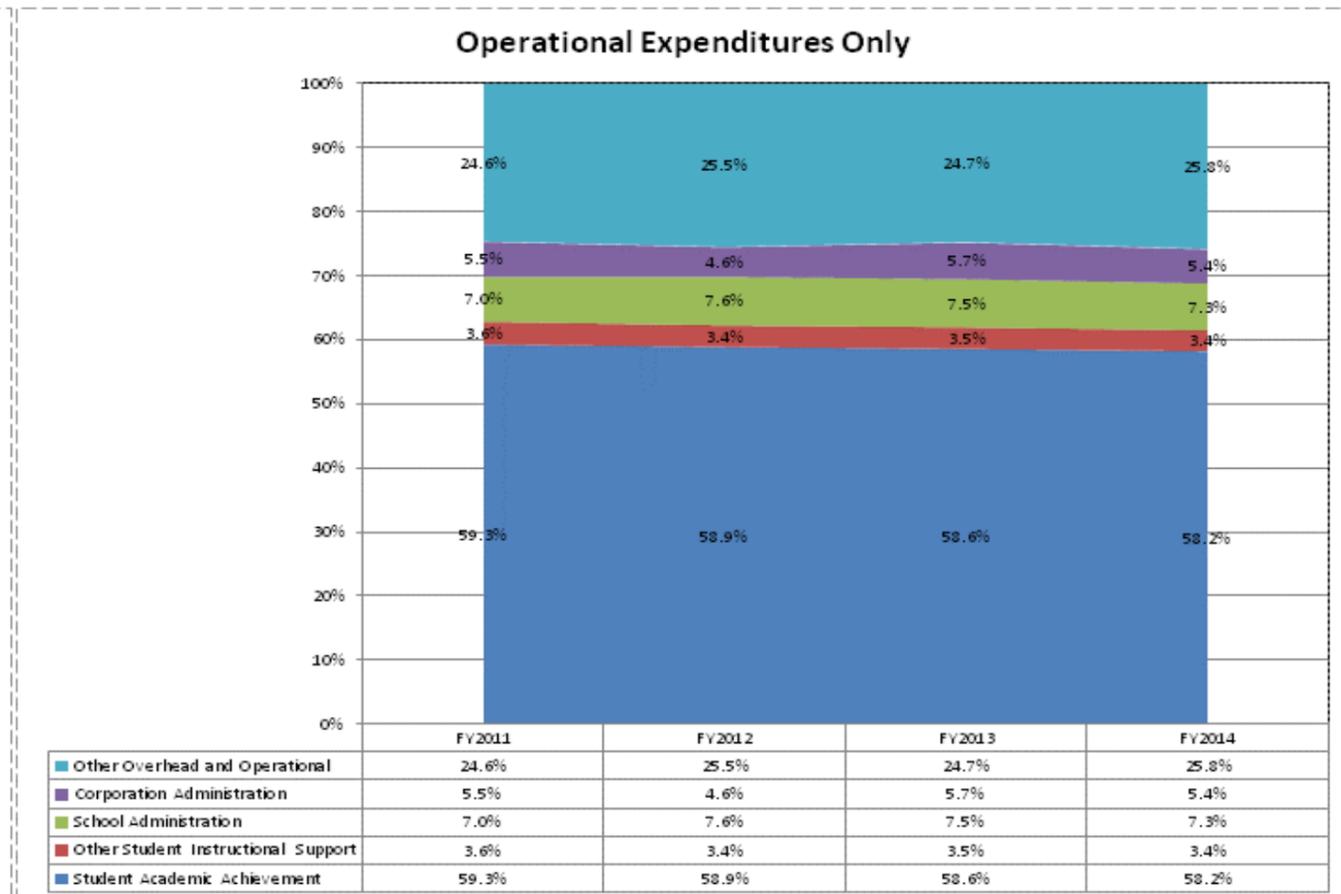
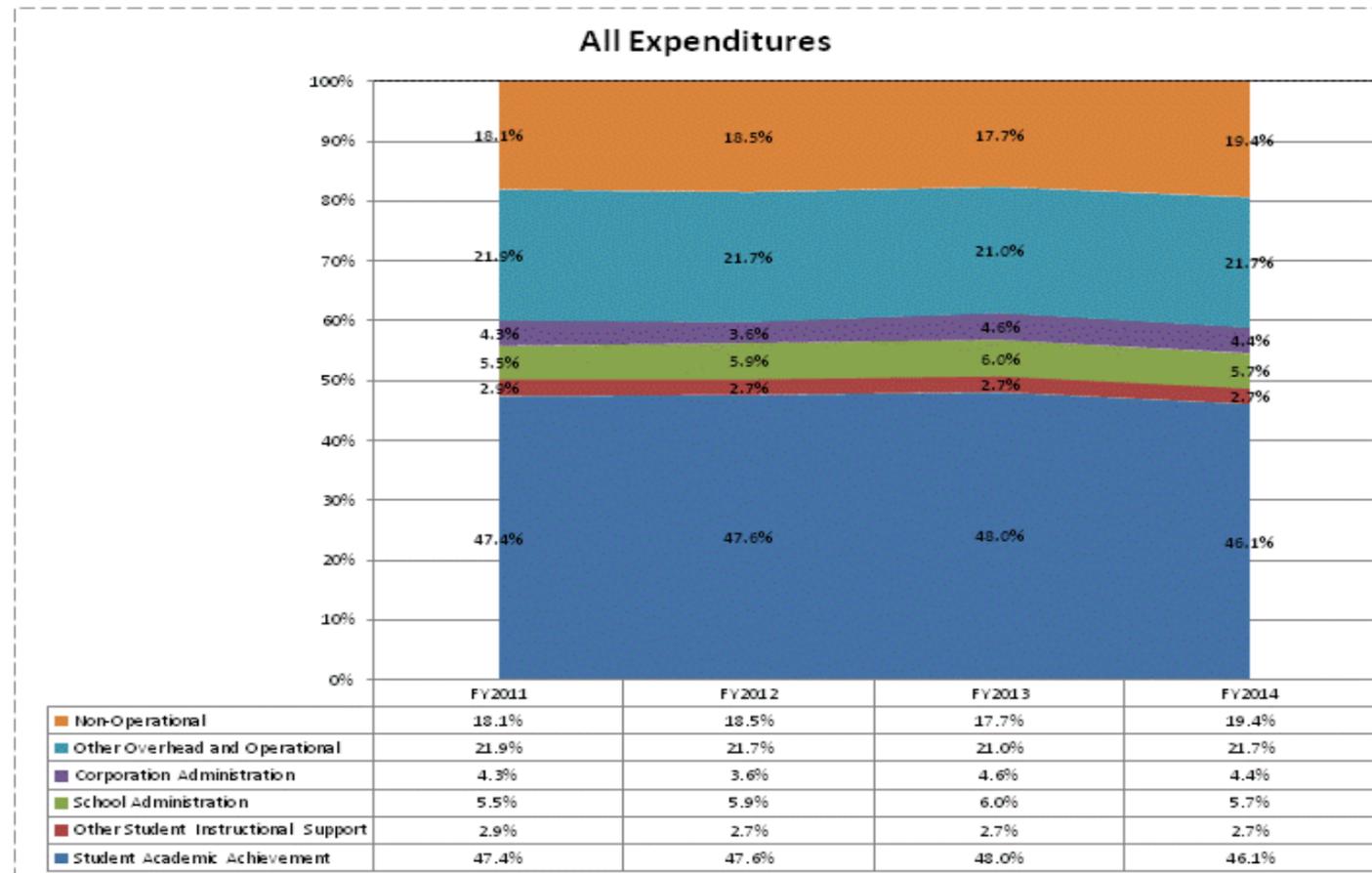


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
C A Beard Memorial School Corp (3455)

C A Beard Memorial School Corp (3455)	FY06 % of Total		FY09 % of Total		FY13 % of Total		FY14 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2013	Exp	FY 2014	Exp
Student Academic Achievement	\$6,775,676	50.4%	\$6,869,884	44.2%	\$6,873,493	48.0%	\$5,702,378	46.1%
Student Instructional Support	\$978,565	7.3%	\$1,041,008	6.7%	\$1,244,723	8.7%	\$1,039,577	8.4%
Overhead and Operational Nonoperational	\$3,224,397	24.0%	\$4,111,674	26.4%	\$3,664,119	25.6%	\$3,231,289	26.1%
Nonoperational	\$2,457,606	18.3%	\$3,522,594	22.7%	\$2,526,461	17.7%	\$2,404,189	19.4%
Grand Total	\$13,436,244		\$15,545,159		\$14,308,796		\$12,377,434	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	57.7%	50.9%	56.7%	54.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
C A Beard Memorial School Corp (3455)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$295,822	\$288,604	N/A	N/A	-2%
11100 Regular Programs; Elementary	\$1,396,902	\$1,797,083	\$1,759,641	\$1,605,713	15%	-11%	-9%
11200 Regular Programs; Middle/Junior High	\$966,297	\$1,430,464	\$1,419,809	\$1,262,661	31%	-12%	-11%
11300 Regular Programs; High School	\$1,333,346	\$1,526,891	\$1,503,988	\$1,206,143	-10%	-21%	-20%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$1,225	\$11,938	\$6,856	N/A	460%	-43%
11420 Vocational Education; Agriculture B	\$42,215	\$55,371	\$56,655	\$53,062	26%	-4%	-6%
11450 Vocational Education; Consumer and Homemaking	\$81,502	\$90,689	\$65,733	\$59,450	-27%	-34%	-10%
11520 Vocational Education; Area School Participation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,297	\$0	\$0	N/A	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$2,931	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$1,470	\$33,471	\$45,182	\$20,382	> 500%	-39%	-55%
12210 Mental Disabilities; Mild Mental Disabilities	\$54,189	\$70,055	\$303,722	\$306,620	466%	338%	1%
12350 Physical Impairment; Homebound	\$1,240	\$2,622	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$12,058	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$0	\$0	\$599	\$1,288	N/A	N/A	115%
14300 Summer School Programs; High School	\$10,894	\$43,653	\$11,842	\$8,064	-26%	-82%	-32%
16100 Remediation Testing	\$26,005	\$7,614	\$3,339	\$3,290	-87%	-57%	-1%
16200 Preventive Remediation	\$55,301	\$1,026	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$164,153	\$154,038	\$170,318	\$170,694	4%	11%	0%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$804,041	\$1,083,155	\$741,242	\$431,267	-46%	-60%	-42%
17900 Payments to Other Governmental Units Within State; Other	\$206	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	-\$973	\$30,215	\$5,473	N/A	N/A	-82%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$67,176	\$50,382	\$922	\$4,750	-93%	-91%	415%
22130 Improvement of Instruction; Instructional Staff Training	\$20,196	\$22,404	\$47,290	\$16	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$3,407	\$437	N/A	N/A	-87%
22220 Library/Media Services; School Library	\$179,456	\$130,503	\$71,888	\$51,602	-71%	-60%	-28%
22230 Library/Media Services; Audiovisual	\$0	\$7,539	\$0	\$0	N/A	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$78,562	\$540	\$1,345	\$0	-100%	-100%	-100%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$7,482	\$3,000	N/A	N/A	-60%
22360 Instruction, Related Technology; Network Support	\$57,367	\$118,958	\$129,417	\$63,013	10%	-47%	-51%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$65,953	\$137,385	\$45,160	N/A	-32%	-67%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$6,783	N/A	N/A	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$22,295	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$157,818	\$168,314	\$54,012	\$97,794	-38%	-42%	81%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$83	\$0	\$257	N/A	210%	N/A
25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$6,528	\$0	\$0	N/A	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$11,945	\$0	\$300	\$0	-100%	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$245,499	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,793,064	\$6,869,884	\$6,873,493	\$5,702,378	-2%	-17%	-17%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$21,901	\$23,726	N/A	N/A	8%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$4,452	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$143,312	\$191,741	\$201,340	\$124,449	-13%	-35%	-38%
21320 Health Services; Medical Services	\$2,546	\$808	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$39,344	\$64,506	\$109,167	\$102,180	160%	58%	-6%
21390 Health Services; Other Health Services	\$0	\$325	\$3,204	\$1,562	N/A	381%	-51%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$43,400	\$50,633	\$54,250	\$62,219	43%	23%	15%
21890 Special Education Administration; Other Special Education Administration	\$0	\$2,598	\$0	\$0	N/A	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
C A Beard Memorial School Corp (3455)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$2,953	\$18,998	N/A	N/A	> 500%
24100 Office of The Principal	\$563,294	\$723,170	\$851,909	\$706,443	25%	-2%	-17%
24900 Other Support Services, School Administration	\$0	\$2,774	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$791,897	\$1,041,008	\$1,244,723	\$1,039,577	31%	0%	-16%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$13,198	\$15,696	\$15,586	\$21,247	61%	35%	36%
23120 Board of Education; Service Area Assistants	\$21,321	\$4,752	\$3,700	\$0	-100%	-100%	-100%
23150 Board of Education; Legal Services	\$13,768	\$7,294	\$8,519	\$48,765	254%	> 500%	472%
23160 Board of Education; Promotion Expenses	\$4,839	\$4,642	\$2,651	\$2,035	-58%	-56%	-23%
23210 Executive Administration; Office of The Superintendent	\$195,844	\$257,706	\$479,356	\$198,018	1%	-23%	-59%
23230 Executive Administration; Staff Relations and Negotiations	\$13,606	\$12,363	\$11,154	\$88,999	> 500%	> 500%	> 500%
25110 Fiscal Services; Office of The Business Manager	\$0	\$81,843	\$108,748	\$100,059	N/A	22%	-8%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$5,322	\$0	N/A	N/A	-100%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$72,772	\$2,585	\$6,757	N/A	-91%	161%
25192 Other Fiscal Services; Petty Cash	\$392	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$318	\$1,559	\$2,979	N/A	> 500%	91%
25199 Other Fiscal Services; Other	\$700	\$0	\$1,700	\$1,000	43%	N/A	-41%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$670	\$24,983	N/A	N/A	> 500%
25890 Other Technology Services	\$0	\$8,994	\$11,279	\$50,075	N/A	457%	344%
25910 Judgments	\$0	\$774,578	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$21	\$17	\$796	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,178,199	\$1,641,527	\$1,279,312	\$890,218	-24%	-46%	-30%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,233	\$24,421	\$32,970	\$36,972	103%	51%	12%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$139,825	\$111,052	\$111,218	\$251,144	80%	126%	126%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$825	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$98,837	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,535	\$3,209	\$0	\$3,256	28%	1%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$132,738	\$114,773	\$144,447	\$152,046	15%	32%	5%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$5,200	N/A	N/A	N/A
27010 Student Transportation; Service Area Direction	\$68,573	\$113,045	\$113,932	\$92,970	36%	-18%	-18%
27100 Student Transportation; Vehicle Operation	\$301,541	\$306,872	\$386,536	\$378,993	26%	24%	-2%
27200 Student Transportation; Monitoring Services	-\$438	\$11,488	\$7,016	\$3,711	N/A	-68%	-47%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$203,155	\$262,384	\$192,665	\$194,183	-4%	-26%	1%
27400 Student Transportation; Purchase of School Buses	\$138,114	\$0	\$152,251	\$152,251	10%	N/A	0%
27500 Student Transportation; Insurance on Buses	\$22,044	\$21,473	\$27,037	\$28,793	31%	34%	6%
27600 Student Transportation; Insurance on Pupils	\$2,000	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$2,074	\$751	\$797	\$704	-66%	-6%	-12%
31100 Food Services Operations; Service Area Direction	\$23,547	\$17,278	\$29,650	\$29,374	25%	70%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$214,298	\$128,691	\$221,048	\$217,942	2%	69%	-1%
31400 Food Services Operations; Food Purchases	\$117,862	\$88,980	\$241,874	\$217,225	84%	144%	-10%
31900 Other Food Services	\$17,563	\$24,758	\$69,741	\$31,388	79%	27%	-55%
Overhead and Operational Total	\$2,945,215	\$4,111,674	\$3,664,119	\$3,231,289	10%	-21%	-12%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33200 Community Recreation	\$55,555	\$314,751	\$95,225	\$89,620	61%	-72%	-6%
33300 Civic Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$69,573	\$186,948	\$191,623	\$185,157	166%	-1%	-3%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,211	\$33,746	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
C A Beard Memorial School Corp (3455)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
43000 Facilities Acquisition and Construction; Professional Services	\$1,108	\$1,388	\$6,975	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$35,088	\$58,001	\$98,830	\$14,063	-60%	-76%	-86%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$118,098	\$117,552	N/A	N/A	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$9,981	\$5,869	\$9,389	N/A	-6%	60%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$99,929	\$54,770	\$18,234	\$6,740	-93%	-88%	-63%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$88,787	\$1,393	\$0	\$5,678	-94%	308%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$17,524	\$17,524	N/A	N/A	0%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$1,524,372	\$15,788	\$20,893	N/A	-99%	32%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$827,222	\$711,858	\$851,500	\$851,500	3%	20%	0%
54200 Common School Fund; Principal	\$1,246,407	\$624,887	\$1,106,796	\$1,086,072	-13%	74%	-2%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$0	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$500	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$2,426,879	\$3,522,594	\$2,526,461	\$2,404,189	-1%	-32%	-5%
Prorated By Fund							
26491 2007 Account Code - PERF	\$41,504	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$463,507	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$23,672	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$950,505	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,479,188	\$0	\$0	\$0	N/A	N/A	N/A